

# WISCONSIN DISTRIBUTOR'S CIGARETTE TAX RETURN – OUT-OF-STATE PERMITTEES

Name, Address, Wis. Permit Number (please complete or correct)	Month/Year	<b>Mail your return and remittance to:</b> Wisconsin Department of Revenue Box 93640 Milwaukee WI 53293-0640  <b>Have questions or need more forms?</b> Call (608) 266-8970 FAX (608) 261-7049 E-mail: excise@dor.state.wi.us
	Federal Employer ID Number	
	<input type="checkbox"/> Cancel my permit effective _____	

## RECONCILIATION

1. Inventory of Wisconsin stamps (from line 11 of your prior month's CT-105) . . . . .	1	\$
2. Value of Wisconsin stamps purchased (from CT-104, column I, line 19) . . . . .	2	
3. Value of Wisconsin stamps on cigarettes received from other permittees CT-106, line 32 _____ single cigarettes X .0385 . . . . .	3	
4. Total value of available Wisconsin stamps (add lines 1, 2 & 3) . . . . .	4	\$
5. Value of affixed Wis. stamps returned to manufacturers CT-118, Sec. B, line 12 _____ single cigs. X .0385	5	
6. Value of unaffixed Wisconsin stamps, returned, lost or destroyed (from CT-104, column I, line 21) . . . . .	6	
7. Total value of Wisconsin stamps disposed of by means other than through sales of stamped cigarettes into Wisconsin (add lines 5 and 6) . . . . . 7		\$
8. Net value of stamps to be accounted for (line 4 less line 7) . . . . .	8	
9. Value of end-of-month inventory of Wis. stamps not affixed (from CT-104, column I, line 24) . . . . .	9	
10. Value of end-of-month inventory of Wis. stamps on cigarettes CT-118, Sec. A, line 7 _____ single cigs. X .0385	10	
11. Total value of end-of-month inventory of Wisconsin stamps (add lines 9 and 10) . . . . .	11	
12. Tax paid by Wisconsin stamps disposed of (line 8 less line 11) . . . . .	12	
13. Tax due on total sales of single cigarettes into Wisconsin CT-107, column A, line 19 _____ single cigarettes X .0385	13	
14. If line 13 exceeds line 12, enter the difference here . . . . . NET DEBIT	14	\$
15. If line 12 exceeds line 13, enter the difference here . . . . . NET CREDIT	15	\$

## COMPUTATION OF AMOUNT DUE

16. Gross value of Wisconsin stamps purchased (from line 2) . . . . .	16	\$
17. Less bad debt cigarette tax deduction (from CT-117, column G, line 5) . . . . .	17	
18. Add bad debt cigarette tax repayment (attach schedule and explanation) . . . . .	18	
19. NET AMOUNT (line 16 less line 17 plus line 18) . . . . .	19	
20. Less 1.6% discount (multiply line 19 by 1.6%) . . . . .	20	
21. NET CIGARETTE TAX (line 19 less line 20) . . . . .	21	\$
22. Total printing costs (from CT-104, column C, line 19) . . . . .	22	
23. Total shipping costs (from CT-104, column D, line 19) . . . . .	23	
24. TOTAL AMOUNT DUE – Add lines 21, 22 & 23 . . . . . <b>PAY THIS AMOUNT →</b>	24	\$

**Check this box if you are paying by electronic funds transfer (EFT) . . . . . →** ☐

*I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.*

Permittee's Signature (or authorized agent)	Preparer's Name (please print or type)	Preparer's Phone No. (      )	Date
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# INSTRUCTIONS

## WHO MUST FILE THIS RETURN

This return and its accompanying schedules must be filed each month by all Wisconsin cigarette tax permittees located out of state.

## DUE DATE

Your return is due 15 days after the close of the month. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date.

*Late-filed Returns.* Returns which are not timely filed are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of payment.

## ASSEMBLING YOUR RETURN FOR MAILING

Assemble the supporting schedules that you attach to your return (CT-105) in ascending numerical order (e.g. CT-101, CT-102, etc.).

## RECORD KEEPING

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept at the permit location and in a place and manner easily accessible for review by department representatives.

## ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road  
Madison, WI 53713  
(608) 266-8970

### or write to:

Wisconsin Department of Revenue  
PO Box 8900, Mail Stop 5-107  
Madison WI 53708-8900

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g. CT-101).

## PERMIT CANCELLATION

If you discontinued your business and would like your permit cancelled, or sold your business during the month, check the box indicating that your cigarette permit should be cancelled and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return. You must file a return for the month during which you go out of business and report transactions until you cease operations.

## NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership.

## HOW TO COMPLETE THIS RETURN

You should first complete the supporting schedules because most of the figures you must enter on your return come from the supporting schedules.

## LINE INSTRUCTIONS – Reconciliation

**Line 1** Enter the value of your Wisconsin cigarette tax stamp inventory from line 11 of your prior month's CT-105.

**Line 2** Enter the gross value of the Wisconsin cigarette tax stamps you purchased from the department during the month (from your CT-104, column I, line 19).

**Line 3** Enter the number of single cigarettes you purchased during the month from other permittees with Wisconsin stamps affixed (from your CT-106, line 32). Multiply by the tax rate of .0385 and enter the tax value on line 3.

**Line 5** Enter the number of single cigarettes that you returned to manufacturers during the month with Wisconsin stamps affixed to the packs (from your CT-118, section B, line 12). Multiply by the tax rate of .0385 and enter the tax value on line 5.

**Line 6** Enter the value of the unaffixed Wisconsin stamps you returned, lost or destroyed (from your CT-104, column I, line 21).

**Line 9** Enter the value of your end-of-month inventory of unaffixed Wisconsin stamps (from your CT-104, column I, line 24).

**Line 10** Enter the number of Wisconsin stamped single cigarettes on hand at the end of the month (from your CT-118, section A, line 7). Multiply by the tax rate of .0385 and enter the tax value on line 10.

**Line 13** Enter the total number of Wisconsin stamped cigarettes you sold in Wisconsin during this month (from your CT-107, column A, line 19). Multiply by the tax rate of .0385 and enter the tax due on line 13.

**Lines 14 & 15** If the difference you enter on either of these two lines appears to be excessive, recheck your computations and schedule entries.

## LINE INSTRUCTIONS – Computation of Amount Due

**Lines 16 – 23** These lines are self-explanatory.

**Line 24** Add the amounts you entered on lines 21, 22 & 23 to compute the total amount due. Make your check payable to the Wisconsin Department of Revenue.

Check the box below line 24 if you are paying the taxes due by electronic funds transfer (EFT). Distributors with annual cigarette tax liabilities of \$40,000 or more are required to pay by EFT. Call (608) 264-9918 for information about paying taxes by EFT.